

Application	:	<u>A.05-11-022</u>
Exhibit Number	:	<u></u>
Commissioner	:	<u>Brown</u>
Admin. Law Judges	:	<u>Galvin</u>
Witnesses	:	<u>Various</u>



**DIVISION OF RATEPAYER ADVOCATES
CALIFORNIA PUBLIC UTILITIES COMMISSION**

**Qualifications and Prepared Testimony of
Witnesses**

**Results of Operations Report
for
PacifiCorp
General Rate Case
Test Year 2007**

San Francisco, California
June 16, 2006

DIVISION OF RATEPAYER ADVOCATES
QUALIFICATIONS AND PREPARED TESTIMONY OF WITNESSES
FOR PACIFICORP
TEST YEAR 2007 GENERAL RATE CASE

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1 **QUALIFICATIONS AND PREPARED TESTIMONY**
2 **OF**
3 **JOSE R. CABRERA**

4 Q.1 Please state your name and address.

5 A.1 My name is Jose R. Cabrera. My business address is 505 Van Ness Avenue,
6 4th floor, San Francisco, California.

7 Q.2 By whom are you employed and in what capacity?

8 A.2 I am employed by the California Public Utilities Commission as a Public
9 Utilities Regulatory Analyst in the Division of Ratepayer Advocates, Energy
10 Cost of Service and Natural Gas Branch.

11 Q.3 Please briefly describe your educational background and work experience.

12 A.3 I am a graduate of California State University, Sacramento, with a Bachelor of
13 Science Degree in Accounting. I also hold a Master of Science Degree in
14 Taxation from Golden Gate University, San Francisco. Prior to the
15 Commission, I worked for the Department of the Treasury, Internal Revenue
16 Service, for 5-1/2 years as an Internal Revenue Agent, and in public accounting
17 with a certified public accountancy firm.

18 I have been employed by the Commission since October of 1985. From
19 October 1985 through July of 1988, I participated in financial and compliance
20 examinations as well as performed a variety of analysis and advisory work in
21 the former Commission Advisory and Compliance Division.

22 From 1988 to 1992 I was a part-time Lecturer of Accounting in the Department
23 of Accounting, School of Business, at California State University, San
24 Francisco. Prior to this, I was an Adjunct Professor at National University in
25 the Graduate School of Taxation.

26 I am the lead tax analyst in DRA. As the tax analyst, I am responsible for
27 federal and state income, and other tax estimates in general rate cases,
28 advocating tax policy in other proceedings, as well as providing a variety of
29 advisory work for other divisions within the Commission on matters related to
30 regulatory tax policy. In addition to ratemaking tax policy, I have advocated
31 DRA positions on a variety of issues such as qualifying facility contract
32 administration, service quality, performance based ratemaking, emergency
33 response standards, electric system reliability and public purpose programs.

34 Q.4. What is your area of responsibility in this proceeding?

- 1 A.4 I am responsible for the preparation of Chapter 6, “Taxes: Income, Property,
2 and Payroll” in the Report on the Results of Operations for PacifiCorp’s
3 general rate case test year 2007.
- 4 Q.5 Does that complete your prepared testimony?
- 5 A.5 Yes, it does.

1 **QUALIFICATIONS AND PREPARED TESTIMONY**
2 **OF**
3 **PAUL M. CHAN, P.E.**

4 Q.1 Please state your name and business address.

5 A.1 My name is Paul Chan. My business address is 505 Van Ness Avenue, San
6 Francisco, California.

7 Q.2 By whom are you employed and in what capacity?

8 A.2 I am employed by the California Public Utilities Commission as a Senior
9 Utilities Engineer in the Energy Cost of Service Branch of the Division of
10 Ratepayer Advocates (DRA).

11 Q.3 Please describe your educational and professional experience.

12 A.3 I have a Bachelor of Science Degree in Chemical Engineering from the
13 University of California at Berkeley. I have been employed by the
14 California Public Utilities Commission since 1980. I have testified before
15 the Commission as an expert witness in numerous CPUC proceedings in
16 the following areas: Results of Operations, Jurisdictional Cost Allocation,
17 Depreciation Expense and Reserve, Rate Base, and Operation and
18 Maintenance Expenses.

19 Q.4 Are you a registered professional engineer?

20 A.4 Yes, I am a registered Professional Engineer in Chemical Engineering in
21 the State of California.

22 Q.5 What is your area of responsibility in this proceeding?

23 A.5 I am responsible for Chapter 2, Summary of Earnings and Jurisdictional
24 Cost Allocation and Chapter 8, Depreciation Expense and Reserve.

25 Q.6 Does this conclude your testimony?

26 A.6 Yes, it does.

1 **QUALIFICATIONS AND PREPARED TESTIMONY**
2 **OF**
3 **GALEN S. DUNHAM**

4 Q.1 Please state your name, business address, and position with the California
5 Public Utilities Commission.

6 A.1 My name is Galen S. Dunham and my business address is 505 Van Ness
7 Avenue, San Francisco, CA. I am a Public Utilities Regulatory Analyst in
8 the Division of Ratepayer Advocates.

9 Q.2 Please summarize your educational background.

10 A.2 I received a Bachelor of Arts degree in Economics from San Francisco
11 State University in 1973. I also received a Bachelor of Arts degree in
12 Business Administration from San Francisco State University in 1974.

13 Q.3 Please summarize your business experience.

14 A.3 After graduation from San Francisco State University, I joined the
15 Commission, in the Data Processing department. After a year, I transferred
16 to the Telecommunication Division working on various
17 Telecommunication tariff issues including administration of California
18 DEAF trust fund and California Lifeline Program. Recently, I transferred
19 to Division of Ratepayer Advocates, where I have worked on various
20 General Rate Cases, Energy Cost Adjustment Clauses, Electric Revenue
21 Adjustment Mechanisms, and various Special Projects. I am currently
22 working on the PacifiCorp's General Rate Case.

23 Q.4 What is your responsibility in this proceeding?

24 A.4 I have prepared and am sponsoring DRA's Chapter 9, Rate Base.

25 Q.5 Does this conclude your prepared direct testimony?

26 A.5 Yes, it does.

1 **QUALIFICATIONS AND PREPARED TESTIMONY**
2 **OF**
3 **ROY EVANS, P.E.**

4 Q.1 Please state your name and your business address.

5 A.1 My name is Roy Evans. I am employed by the California Public Utilities
6 Commission, 505 Van Ness Avenue, San Francisco, CA.

7 Q.2 What is your position with the staff of the Public Utilities Commission?

8 A.2 I am a Senior Utilities Engineer in the Division of Ratepayer Advocates.

9 Q.3 Briefly describe your education and professional experience.

10 A.3 I have a Bachelor of Science Degree from the University of California at
11 Los Angeles. I am a registered Professional Engineer (P.E.-Civil) in the
12 state of California. I started working at the Commission in 1982, in the
13 Transportation Division. Subsequently, I had safety engineering
14 assignments in the Safety, Safety and Enforcement, and Rail Safety and
15 Carriers Divisions before joining ORA (now DRA) in 1998. I have
16 prepared testimony and testified in transportation, safety, and energy-
17 related hearings.

18 Q.4 What is your area of responsibility in this proceeding?

19 A.4 I am responsible for Chapter 4, Operation and Maintenance Expenses/Net
20 Power Cost and Energy Cost Adjustment Clause, which is contained in
21 DRA's Report on Results of Operations for PacifiCorp for test year 2007.

22 Q.5 Does this complete your testimony?

23 A.5 Yes, it does.

1 **QUALIFICATIONS AND PREPARED TESTIMONY**
2 **OF**
3 **GODSON EZEKWO**

4 Q.1. Please state your name and business address.

5 A.1. My name is Godson Ezekwo. My business address is 505 Van Ness
6 Avenue, San Francisco, California.

7 Q.2. By whom are you employed and in what capacity?

8 A.2. I am employed by the California Public Utilities Commission as a Public
9 Utilities Regulatory Analyst III.

10 Q.3. Briefly state your educational and professional background.

11 A.3. I received a Bachelor of Science degree in Chemical Engineering from
12 Cleveland State University; a Master of Science degree in chemical
13 engineering from Columbia University in the City of New York. I also
14 received Master of Business Administration Degrees in project
15 management and general management from Golden Gate University. I am
16 a certified pipeline safety inspector (certified by the Department of
17 Transportation). Before joining the Commission in 1987, I was employed
18 as a process engineer by Bechtel Corporation, San Francisco. I have twelve
19 years experience in process design, and startup assistance for petroleum
20 refining, nuclear waste processing and natural gas utilities maintenance and
21 operations.

22 Since joining the Commission in 1987, I have performed economic and
23 technical analysis on complex issues relating to natural gas and electric
24 plants. I have been responsible for the administration of General Orders
25 112D, 128 and 95. I sponsored testimony for ORA in San Diego Gas &
26 Electric, Southern California Edison, Pacific Gas and Electric and
27 Southwest Gas rate proceedings. Additionally, I was a project manager for
28 the 1995 and 1996 Edison ECAC proceedings. I also sponsored testimony
29 on Edison's CTC, SDG&E Performance Indicators in PBR proceedings,
30 SDG&E Capital Additions, SDG&E Generation Divestiture Southwest Gas
31 and Sierra General Rate Case Proceedings.

32 Q.4. What is your responsibility in this application?

33 A.4. I am responsible for A&G Expenses.

34 Q.5. Does this complete your prepared testimony?

35 A.5. Yes, it does.

**QUALIFICATIONS AND PREPARED
TESTIMONY OF
MAREK KANTER, PH.D.**

Q.1. Please state your name and address.

A.1. My name is Marek Kanter. My business address is 505 Van Ness Avenue, San Francisco, California.

Q.2. By whom are you employed and in what capacity?

A.2. I am employed by the California Public Utilities Commission as a Public Utilities Regulatory Analyst III in the Division of Ratepayer Advocate's Energy Cost of Service and Natural Gas Branch.

Q.3. Please briefly describe your educational background and work experience.

A.3. I received a Bachelor of Sciences Degree from Rice University in 1964 (Phi Beta Kappa). I received a Doctor of Philosophy degree in Mathematics from the University of California at Berkeley in 1969. I have taught mathematics and statistics at the university level from 1970 to 1985, holding the rank of full professor since 1976. I have published research papers in refereed journals in mathematics, probability, statistics, and physics. My last academic position was at the University of Toronto, at the level of full professor with tenure. I have worked as a statistical analyst at Pacific Gas and Electric Company in San Francisco, from 1981 to 2000, overlapping with my position at the University of Toronto.

I joined the California Public Utilities Commission in 2001. In that position I analyzed Pacific Bell operations support systems (OSS) data and reviewed Pacific Bell and Verizon submissions re OSS performance. I performed the sample design, implementation, and analysis for the Pacific Bell and Verizon quality of service 2002 survey reports and for the Pacific Bell and Verizon 2003 local competition survey reports. I participated in the Phase 2B NRF proceedings for Pacific Bell and Verizon as the witness for the quality of service survey results. I have prepared testimony in General Rate Case proceedings for San Diego Gas and Electric Company, Southern California Edison Company, Southern California Water Company, Apple Valley Ranchos Water Company, and Sierra Pacific Electric Company. I have participated in PG&E's 2004 Biennial Cost Allocation Proceeding as the gas throughput witness and in PG&E's 2007 General Rate Case as the witness for sales, customers, and other operating revenues.

Q.4. What is your area of responsibility in this proceeding?

- 1 A.4. I am responsible for the preparation of Chapter 3, “Sales, Customers, and
2 Operating Revenues”, in DRA’s results of operations report.
- 3 Q.5. Does that complete your prepared testimony?
- 4 A.5. Yes, it does.

1 **QUALIFICATIONS AND PREPARED TESTIMONY**
2 **OF**
3 **KELLY C. LEE, P.E.**

4 Q.1. Please state your name and address.

5 A.1. My name is Kelly C. Lee. My business address is 505 Van Ness Avenue,
6 San Francisco, California.

7 Q.2. By whom are you employed and in what capacity?

8 A.2. I am employed by the California Public Utilities Commission (CPUC) as a
9 Senior Utilities Engineer in the Energy Cost of Service and Natural Gas
10 Branch of the Division of Ratepayer Advocates (DRA).

11 Q.3. Please describe your educational and professional experience.

12 A.3. I have a Bachelor of Science Degree in Mechanical Engineering from San
13 Jose State University, a Master of Science Degree and a Master of
14 Engineering Degree from the University of California in Berkeley, and a
15 Master of Business Administration (MBA) from the University of San
16 Francisco in 1998.

17 I am a registered Professional Mechanical Engineer in the State of
18 California.

19 I joined the ORA/CPUC in 1999. During my time in ORA, I have worked
20 as an analyst and project coordinator on various gas, electric, and
21 telecommunication cases. Before joining the CPUC, I worked in the
22 private industry performing engineering research and analysis, managing
23 programs, and supervising engineers in the aerospace and alternate energy
24 areas.

25 Q.4. What is your area of responsibility in this proceeding?

26 A.4. I am responsible for Chapter 7, Plant.

27 Q.5. Does this conclude your testimony at this time?

28 A.5. Yes, it does.

1 **QUALIFICATIONS AND PREPARED TESTIMONY**
2 **OF**
3 **MARTIN G. LYONS**

4 Q.1. Please state your name and address.

5 A.1. My name is Martin G. Lyons. My business address is 505 Van Ness
6 Avenue, San Francisco, California.

7 Q.2. By whom are you employed and in what capacity?

8 A.2. I am employed by the California Public Utilities Commission as a Program
9 and Project Supervisor in the Division of Ratepayer Advocates, Energy
10 Cost of Service and Natural Gas Branch.

11 Q.3. Please briefly describe your educational background and work experience.

12 A.3. I have a Master of Business Administration (Finance) from the University
13 of California, Berkeley, a MA in Economics from the University of
14 Stockholm, Sweden, and a BA in Economics and Business from the
15 University of Redlands.

16 I joined the California Public Utilities Commission in 1976 and have
17 prepared and presented testimony in general rate case (GRC) proceedings
18 since 1979 for the applications of Pacific Gas and Electric Company,
19 Southern California Edison, and San Diego Gas & Electric as well as
20 Pacific Bell, General Telephone, Roseville Telephone, and Citizens Utility,
21 in addition to cases for several Class A water companies. I have also
22 participated in a number of OIIs and OIRs for the water and transportation
23 industries. I have testified on a wide variety of topics including escalation,
24 sales projections, productivity, total compensation analysis, impact of
25 mergers on employees, and served as project coordinator on recent
26 Southern California Edison Company and Pacific Gas and Electric cases.

27 Q.4. What is your area of responsibility in this proceeding?

28 A.4 I am DRA's project coordinator for PacifiCorp test year 2007 GRC filing
29 and am responsible for Chapter 1, Executive Summary, and Chapter 11,
30 Post Test Year Ratemaking, of DRA's Report on Results of Operations..

31 Q.5. Does that complete your prepared testimony?

32 A.5. Yes, it does.

1 **QUALIFICATIONS AND PREPARED TESTIMONY**
2 **OF**
3 **MARK WATERWORTH**

4 Q.1. Please state your name and address.

5 A.1. My name is Mark Waterworth. My business address is 505 Van Ness
6 Avenue, San Francisco, California.

7 Q.2. By whom are you employed and in what capacity?

8 A.2. I am employed by the California Public Utilities Commission as a Public
9 Utility Regulatory Analyst III in the Division of Ratepayer Advocate's
10 Energy Cost of Service and Natural Gas Branch.

11 Q.3. Please briefly describe your educational background and work experience.

12 A.3. I have a Bachelor's of Science in Business Administration with an
13 emphasis in Accounting from the California State Polytechnic University,
14 Pomona. I worked for the accounting firm of Deloitte & Touche, LLP, for
15 four years and was employed with Genuity Inc., a telecommunications
16 provider, for four years. I possess a California Certified Public
17 Accountant's license.

18 Q.4. What is your area of responsibility in this proceeding?

19 A.4. I am responsible for Chapter 10 "Cost of Capital."

20 Q.5. Does that complete your prepared testimony?

21 A.5. Yes, it does.